App F IX 4

Previous References

1946 47

File No 68-46

Serial Nos 13-15

Later Referenc s

GENERAL AND REVENUE SECRETARIAT

Serial Nos

Part B for

SUBJECT

Levy of octroi duty on Vegetable products

K 3-4 CF Dy. 21-11-46

Vegetable products

Vegetable products cannot be classified with ghee and levy octroi

VB

Letter no. A5 1755/45 dated 29 6 46 from the D.C. Mandya D[t] requesting ~~to be~~ orders whether the Vegetable products are to be classified as "ghee" for the purposes of levy of octroi duty on the articles by the Municipalities

Subd.

1) It is reported that the Mandya Town Municipality ~~has~~ have been levying octroi duty @ Rs eight per maund on Vegetable products treating the same as 'ghee' the Secy of the Merchants' Association at Mandya has ~~requested~~ intimated the D.C that the said levy is not justifiable as the Vegetable products do not belong to the category of "ghee". He has requested that the levy should be ~~withdrawn~~ reduced.

2) The D.C endorses the opinion of the Association on the grounds that the Vegetable products do not come under the head "ghee" as they do not contain the quality of ghee. He requests orders of Govt in the matter so that

it may act as a guidance
to the Municipalities in the
Dt and also be a uniform procedure
for them to be followed

The Legislation Branch
may perhaps be consulted
on the point whether Vegetable
products could be classified
as "Spice"

4) Submit for orders.

9/7

5) Pl obtain a copy of the
file sent by the Mysore authorities at Sr
Hd on spice - in connection with

for
9/7 hm

6) A draft letter is submitted
calling for the above from the
Dc. Flandyaatst

7) Submitted
10/7 hm

10/7

The Dc. Mandya
L 661 dated 12-7 ab
Calls for a copy of Govt.

TYPING SECTION
11 JULY 1946
CAL & REV

SMS
13/7

2085 / 1917 / L 1579/M

Letter no AS 1753/45 dt 3-9-46 from the Dy Comm Mandya Dt, forwarding a copy of the Octroi Bye laws in force in the Mandya town mcl.

8) According to Schedule I of the octroi Bye laws in force in the Mandya town mcl, ~~as~~ a duty of annas eight per maund of 960 tolas of ghee is levied as octroi

9) As already stated in para 3 supra, the Law & P.H sections will be consulted as to whether the A/ ~~for~~ articles vegetable products could be classified as "ghee"

to submit with reference to para 4 supra

WKG 11/9/46

JM 11) In favour of stating of the Prevention of Food Adulteration Act has been introduced into Mandya municipal limits where the Act is already enforced and the Act is also in force in Mysore municipal areas in Bangalore

9 Supra

Asst Secy (Mr Bruce (P-H Section)) 11/9/46

Rec'd 11/9

MMG 13/9. The Act has been introduced into Mandya municipality.

MMG 13/9

With regard to rules relating to Ghee adulteration, reference is invited to Sections 186 19a of the Act & the rules under sub Section 20(8) of the Act in the rules Copy furnished

16/9/46

Asst Secy (Mr) 17/9

1917
L

1257
Law

such Law section will also be consulted

MB
18/9

new regs 18/9/18

Yes Dr

In favour of gum 18/9

Law regs 18/9/18

Dr
19/9

subd

Ghee as defined under S 2 of the Mysore Prevention of Adulteration Act (IX of 1921) does not include vegetable oil or the latter is not justified excluding the latter word from cow's or buffalo's milk as appears. Latter find the public analyst to [illegible] decide whether the ingredients of ghee are oil

MPH 23/9/18 CPR 23/9 ghee is different from vegetable oil and does not include the latter

Dr 23/9

Law Secy)

RW Secy MC) 25/9 Dr 25/9

Dr Secy Law 26/9/18 Secy

Sent with a draft letter for appl
in accordance with
Reg 7 of 10 46
Issue
2/11

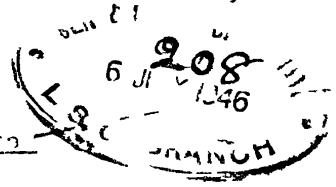
215 To The Dy Comm, Manufg
No L 5418 dy 2-11-46

States that the Vegetable product cannot be
classified with Ghee & Dalda

7/11

Rd 67-46-13

Office of the Deputy Commissioner,
Bhadravati District,
Shimoga, dated 28th June, 1946



Tripperudraiah, Esq., B.A.,
Deputy Commissioner,
Bhadravati District, Shimoga

To

B. Venkatarangaiya, Esq., M.A.,
Secretary to Government,
Revenue Department,
Bangalore

Mr Rogers (copy)

Sir,

Subject: Levy of Octroi duty on vegetable products - Bhadravati Municipality

I have the honour to enclose herein a copy of letter No. nil dated 11-2-46 received from the Secretary, Merchants' Association, Bhadravati on the above subject, representing that Octroi duty at 0-3-0 per maund is being levied by the Bhadravati Municipal Council on all vegetable products treating the same as Ghee and requesting that the rate of octroi on this commodity may be fixed in terms of its quality.

3/7

The President, Town Municipal Council, Bhadravati who was consulted in the matter has stated in his letter No. Nil C.T. 279 (Copy enclosed) dated 31-5-46 that the Municipal Council have resolved at their special meeting held on 29-5-46, that as the local merchants are selling the vegetable products as Ghee and collecting also as Ghee, the Octroi duty has to be collected on vegetable products at the rate of 0-3-0 per maund which is the rate levied on Ghee.

I may state in this connection that the uniform levy is made in this regard by the several municipalities in this District, inasmuch as this product is being treated as Ghee by some of the municipalities and as oil by some others for purposes of levy of Octroi.

The definition of ghee as found in the Food Adulteration Regulation is quite clear. No commodity other than that prepared exclusively from butter made from Cows or Buffaloes' milk or Cream or both can be termed 'Ghee'. Moreover according to schedule II of the Town Municipalities Act, the maximum rate of Octroi at annas eight per maund refers to 'Ghee' only.

The resolution of the Municipal Council that Octroi at the

TC

t[illegible] rate applicable to 'Ghee' has to be collected [illegible] on [illegible] product also in view of the fact that the local merchants call the [illegible] dity as 'Ghee' and sell it in that name does not appear to be just[illegible] that the product whether in the form of solid or liquid is essentia[illegible] an oil and there can therefore be no equity in treating this as 'Ghee' for purposes of Octroi I request the favour of orders of Government in the matter so that one uniform procedure may be followed in all the Municipalities

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Wardha District

mrn

regarding the collection
to state that if they vegetable product
ated as Ghee and charged accordingly as
ah, Merchant, Mandya whose vegetable produ
Ghee

- -

Letter No. M.C.C 279/45-46 dated 29/31st May 1946 from
Municipal Council, Mandya to the Deputy Commissioner,

-

The collection of Octroi duty on vegetable products
in Mandya Municipality

-

With reference to your Memo No A5 1753/45 dated 28-8-46 requesting me to place the above matter before the Council and obtain their views for taking further action in the matter to avoid all future complications, I have the honour to state that the Municipal Council at their Special meeting held on 28-5-46 have resolved that as the local merchants are selling the vegetable products as Ghee and also call it as ghee the octroi duty has to be collected on vegetable products at the rate of 0-8-0 per maund treating it as Ghee. The rate of octroi levied on ghee in this Municipality is at eight annas per maund An endorsement to this effect has been given to the Merchants' Association, Mandya A copy of the resolution is herein enclosed for kind perusal

Yours

Deputy Commissioner,
Mandya District

mra

Copy of the letter No Nil, dated 11th February 1946 from the Merchant's Association, Mardya, to the Deputy Commissioner Mardya

- -

We are enclosing herein for favour of reference copies of letters relating to the correspondence between us and the Town Municipal Council Mardya regarding levy of Octroi on vegetable products and to bring to their notice that no big ata of imgirati pat possibly, conclude that solidified vegetable product could be classified as Ghee for purpose of octroi We are surprised at the attitude taken by the Municipality in regard, and we need hardly say that this unwarranted action on the part of the Municipality would lead to undesirable results necessitating to seek redress in a Court of law We crave your indulgence to kindly go into the question with reference to the definition of the term 'Ghee' under the Food adulteration Act and issue re ful instruction to the Municipality the matter of assessing octroi to commodities strictly in terms of its quality

Thanking you for an early reply

- -

Copy of letter No Al C C 279/45-46 dated 26th January 1946 from the President, Town Municipal Council, Mardya for to Mr P Srinivasaiah, Proprietor Sri Lakshmi Jangrahana Stores, Mardya

-

With reference to your letter dated 24-1-46 complaining that this Municipality is levying octroi duty for vegetable products treating them as Ghee instead of as oil, I am to state that if the vegetable product is in the solid form it will be treated as ghee and charged accordingly and if the vegetable product is in liquid form, it will be treated as oil the octroi manager is instructed to levy octroi duty on all vegetable products as defined above.

-

Copy of letter No Al C C 279/45-46 dated 31st January 1946 from the President, Town Municipal Council, Mardya to the President, Merchants' Association, Mardya

T T C

Mdl 68-44--11.

Mandya DC
Sir L661 & 12.7.46
Subj: Levy of Octroi duty on vegetable products in Mandya Town

With reference to your letter No A5-1753/45 dated 29.6.46 on the above subject I am directed to request that a copy of the Govt. sanctioning the levy of Octroi at the rate of eight annas per maund on ghee in Mandya Town may be kindly obtained & sent early for reference.

for Secy

Rel 68-46-14

No A5-1753/45.
Encl.

Office of the Deputy Commissioner,
Mandya District,
Mandya, dated 3rd. Sept. 1946

From

K Thipperudriah, Esq, B A.,
Deputy Commissioner,
Mandya District, Mandya

To

J B Mallaradhya, Esq., M A.,
Secretary to Government,
Revenue Department,
Bangalore

Sir,

Levy of Octroi duty on vegetable products - Mandya Municipalit

With reference to your letter No L 661/dated 12-7-1946, on the above subject, I have the honour to forward herewith a copy of the sanctioned Octroi Bye-laws of the Municipality

I have the honour to be,
Sir,
Your most obedient servant,

~~Deputy Commissioner~~,
Mandya District.

MVS.

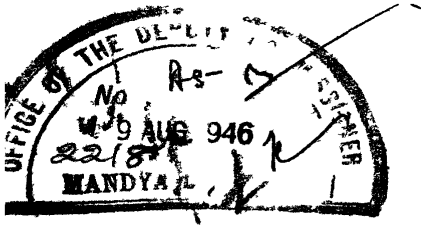
fice of the President,
Town Municipal Council,
Dated, 17th August 19

To

The Deputy Commissioner,
Mandya District,
Mandya

Sir,

With reference to your memo No A5-1755/15 ~~fax~~ dated 13-7-1946 calling for a copy of the Government order sanctioning the levy of Octroi at the rate of 8 annas per maund of Ghee in this Municipality, I have the honour to enclose herein a copy of the Octroi Bye-laws sanctioned in Government order No L 3 -79-80 Mi 74-37-7 dated 30-9-1937 as per shedule No 1 of the above Bye-las, ~~the~~ Octroi duty is levied in this Municipality on ghee at the rate of 8 annas per maund



I have the honour to be,
Sir,
Your most obedient servant,

H. Honnegowda
President,
Town Municipal Council,
Mandya

17-8-46.

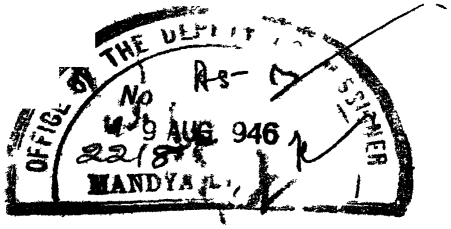
fice of the President,
Town Municipal Council,
Dated, 17th August 194

To

The Deputy Commissioner,
Mandya District,
Mandya

Sir,

With reference to your memo No A5-1755/15 ~~xxxx~~ dated 19-7-1946 calling for a copy of the Government order sanctioning the levy of Octroi at the rate of 8 annas per maund of Ghee in this Municipality, I have the honour to enclose herein a copy of the Octroi Bye-laws sanctioned in Government order No [illegible] -79-80 Mi 74-37-7 dated 30-9-1937 as per shedule No 1 of the above Bye-las, ~~the~~ Octroi duty is levied in this Municipality on ghee at the rate of 8 annas per maund



I have the honour to be,
Sir,
Your most obedient servant,

H. Honnegowda
President,
Town Municipal Council
Mandya

17-8-46.

OCTROI BYE-LAWS, MANDYA TOWN MUNICIPALITY, MANDYA.

Bye-laws relating to the levy of the Octroi duty on articles imported into Mandya Municipality and kept in the Bonded Warehouse under Section 48 (k) of the Town Municipalities Regulation No.VIII of 1933 Approved by Government in their order No.L-32-79-80 Mi.74-37-7 dated 30th September 1937

---

1 The Octroi limits for the purpose of collecting Octroi shall be the Municipal limits

2. No articles liable to octroi shall be brought within these limits except by one of the higher roads specified below, or by the Railway -
(a) Basaral Road (b) Bannur Road (c) Bangalore Mysore Roads
(d) Hoshahalli Road ~~Only~~ the Railway

3 All persons bringing into or receiving from beyond the Octroi limits of the town, any such articles, or any conveyance or package containing such articles shall stop such articles, conveyance or package at the ookads as shown in para 2 above to enable the Octroi officer to inspect the same Persons bringing such articles into the town through routes not provided with ookads shall take them to the Central Octroi Office for the said purpose

4 The Octroi posts at which such conveyance, packages, or goods shall be liable to inspection shall be the ookads on the high roads described in para 11 above and shall also include the Central Octroi Office. And every person bbringing dutiable goods within the town shall report the fact at the first of such posts on the routes by which it comes All Officers of the Octroi Department not below the ranks of Mutsaddi are authorised to inspect the contents of any conveyance or package under section 83 (1) of the Town Municipal Regulation

5 Ta table showing the Octroi leviable as shown in schedule No shall be open to the inspection of any person at the Municipal Octroi Office and copies shall be supplied without any charge to any person requiring the same Such table shall also be annexed in a conspicuous place at every post or office at which octroi is levied.

6 When the goods have been examined at the Octroi post, a pass in duplicate for such of the goods as are liable to octroi duty shall be furnished to the importer by the octroi post peon, on receiving such pass, the importer shall forthwith bring the taxable goods to the octroi office, accompanied by a peon if necessary

7 When the goods accompanied by a pass as aforesaid are brought to the Central Octroi Office, they may be unloaded and weighed or counted by the officer in charge of the Octroi office Upon ascertainment of the amount of Octroi payable on the goods, the importer shall either pay the amount due and receive permit for the removal of the the goods or shall deposit the same in the Bonded Warehouse, when the duty is paid as above, a permit shall be granted by the Officer in charge of the Octroi Office for the removal of the goods showing the quantity or the weight of the goods, the amount paid in respect thereof and the date of payment. The fact of the receipt shall also be noted on each copy of the duplicate pass, one copy of which shall be filled in the office and one copy returned to the Octroi post from which it was received In case the importer wishes to re-export the goods at once he shall do so only after obtaining a free export pass and subjecting the goods to the escort of an octroi subordinate.

With a view to the appriesement of the value of the goods when the tax is assessed on value, the importer may be called upon to produce the ~~xxx~~ invoice of the goods for inspection of the offfcer incharge of the Octroi Office should he fail or refuse to produce the invoice, the value of the goods shall be assessed by the Chief Officer at curren rates and Octroi levied, accordingly.

P T O

Explanation - When the appraisement of the v is made on the basis of the invoice, value shall expenses such as packing charges, freight charges. etc , less trade discount shown in the invoice.

BONDED WAREHOUSE.

9. The Municipal Council shall provide a Bonded wa custody of goods which may be deposited under Bye-laws

10 The Bonded warehouse shall be open for the t business from 8 a m to 11 a m and from 3 p m to 6 p m dail sundays and holidays authorised by the President. Arr however, be made by the officer in charge of the Octroi for dealing with perishable articles such as betel lea

11. Any importer depositing goods in the Bondad W unless the officer in charge of the Octroi office has pr weighing, counting or appraising, ascertained the amount payable thereon give a declaration in the form appended of the description weight, quantity, and if necessary of of such goods.

12 A receipt in the form appended (Schedule III) s by the officer incharge of the Octroi office for goods d the Bonded Warehouse and a register all such goods shall b It is the duty of the depositor to obtain a receipt for ar posited by him and the oct oi Department is not responsibl goods left at the premises and not covered by a receipt.

13. The receipt given by the Octroi department for d goods should be returned before taking delivery of the arti which it refers Otherwise the officer incharge of the Officer may refuse to deliver the articles.

14. If the depositor does not himself take delivery articles deposited in the octroi office, he must endorse on request, for delivery to the person to whom he wished it to and if the receipt is not produced the delivery of the good at the discretion of the officer in charge of the Octroi of be withhold until the person entitled in his opinion to rec same has given an indemnity to the satisfaction of the offic charge of the Octroi Office.

15. Any person who has deposited goods in the Bonded W may break bulk or change the packing thereof on application officer in charge of the Warehouse, or may, on paying full du thereon import such goods into the town covered by a permit o export such goods free covered by an export pass subject to t escort of an octroi subordinate provided that new packages co such passes shall, if possible and before they are taken from the warehouse, be stamped by the officer in charge so as to sh that they are under bond

The export pass shall be in triplicate, the original being ined by the officer incharge of the warehouse, and the duplica triplicate delivered For every export pass granted under thi or Rule 7 a fee of one anna shall be charged.

No goods shall be allowed to leave the Bonded warehouse storage fees have been paid there on under the following rules.

1 Goods shall be allowed to remain 24 hours free of charge
2 After that period rates as in the following xxe schedule s be charged for seven days.

P T.O.

	Rate.	Remarks.
Tobacco per maund of 21 lbs or portion there of	0-0-6	a day.
-i cloroods per plate, bundle, or case.	0-0-6	a day
Sugar, Jaggery, ghee, butter for 40 lbs or fractions of 40 lbs	0-0-6	a day
Betel leaves per 1000	0-0-3	-do-
Green coconuts per 100	0-0-3	-do-
Dry " "	0-0-3	-do-
Kerosene oil tins	0-0-1	-do-

(3) Double these rates shall be charged after seven days provided that the president may in his discretion allow a reduction in or exemption from such penal rates.

(4) The date of admission and removal of goods shall reckon as one day and sundays and close holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable When delay is caused by the inability of the officer of the warehouse to examine and pass the goods, such delay shall not be reckoned.

17 All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction by the chief officer, to the highest bidder at the Bonded Warehouse All other goods remaining uncleared or unclaimed for a longer period than two months shall be sold in like manner provided that before selling such goods, notice of the fact shall be posted for seven days at the Bonded warehouse and at the Municipal octroi office and provided that goods shall be sold earlier when the storage fees are likely to exceed their value

18. When any goods are sold under Bye-law 17 of the sale proceeds shall be credited to the Municipal funds, in payment of duty and ~~xxxxxx~~ storage fees due in respect thereof, provided that, if the amount released by the sale exceeds the amount so due, the balance shall be kept in deposit for one year and any claims for such balance received during that time shall be duly considered by the president at the expiry of one year or after all claims received during that period have been duly disposed off, the balance shall be credited to the Municipal funds, No claim ~~in~~ shall be admitted after the said period of one year.

19 The Council shall not be responsible for any damage that may be ~~xxx~~ caused to goods deposited in the Bonded Warehouse, while such goods being passed into or out of the warehouse or while they remain, therein, unless such damage is proved to have been caused by the will full neglect of the warehouse keeper or other person charged with the safe custody or the goods

Refund

20 On all articles on which octroi duty has been paid and which are subsequently exported ~~xyx~~ beyond octroi limits, refunds, ~~must~~ shall be granted at the rates originally charged at the time of import provided that no refund shall be granted unless such goods are exported with-in 24 hours from the date on which octroi was levied.
Any person claiming refund under the above rule shall produce the goods to be exported at the octroi office together with the original receipt for octroi duty paid thereon and on application for refund prepared in triplicate in such form and showing such particulars as the president may from time to time prescribe The Octroi office shall also cancel the seal, if any already fixed in token of payment of octroi

21 The Officer in charge of the octroi office on being satisfied as to the identity of the goods produced with those for which receipt was issued granted or the validity of the claim, shall endorse the three parts of the application with an export pass and keeping one part in the office shall deliver the other parts to the applicant, who shall deliver one copy in the Octroi locked through which he passe

Octroi through which he passes outside the limits of the municipality

23 All goods exported under such pass and also all goods exported under free export pass under bye-Laws para 7 and 15 shall be produced as being covered by the duplicate pass corresponding with the entries in the pass presented with them

24 The Octroi sub-ordinate in charge of the station of exit will satisfy himself that the goods produced as being covered by the duplicate pass correspond with the entries in the pass presented with them

25 If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the pass, he shall retain the duplicate pass and return the triplicate pass to the exporter or his agent after due endorsement of the particulars specified in such form as may be prescribed by the President Otherwise he shall retain both the duplicates and triplicate passes and shall report the circumstances forthwith for the orders of his immediate superior If the goods are being exported under refund pass he shall in either case allow the consignment to proceed If the goods are under a free export pass and do not appear to agree with the particulars given therein they shall be detained untill the orders of his superior are received

26 In all cases in which refund is claimed, the triplicate pass duly endorsed as provided by bye-laws 25, must be produced at the central Octroi Office by the person seking the refund and if after due check the officer incharge of the octroi office is satisfied that a refund of octroi covered by such pass is duly payable, he shall refund the amount after obtaining the orders of the Chief Officer

27 Importers of dutiable articles shall, if called upon a requisition in writing signed by the President or Vice President or Chief Officer within three months of such import, account for the articles received by them by producing either a permit obtained in token of payment of octroi duty or an export pass in proof of having exported in whole or part of the articles so received or otherwise Any breach of this bey-laws will render the importer liable to punishment with a fine extending to ten times the value of octroi on such goods or to Rs 25/- whichever may be less and payment of the octroi duty on the articles unaccounted for

28 Any infringement of the above bye-laws shall be punishable under section 84 and 85 of the the Mysore Town Municipalities Regulation VIII of 1933

Sd Ramachandra Rao,
For Secretary to Government,
L S G Department

"Copy"

H Hanumaiyah
President,
Town Municipal Council,
Sandya

H Hamaguchi
President
T M C
Manila
17 8. 46

Appendix F G —1]

SUBJECT

Section ML

File No 68 - 46

Serial No 13

Diary No of letter replied to

No L 5218

General and Revenue Secretariat

( )

the 194

To

The Dy Commr Mangalore

Sir,

Date of issue 2 11 46

Signed by Dy Sec to GR

With reference to ~~your letter~~ ~~on~~ the correspondence ending with your letter No AS 1753/45 dt 3-9-46 requesting orders of Govt as to whether for the purposes of levy of octroi duty in the several metres, the Vegetable products may be classified as "Ghee" and octroi duty collected thereon in accordance with the rates prescribed in the sanctioned bye laws of the mcpy, I am directed to state that the term "Ghee" used in the schedule attached to the bye laws is different

List of enclosures

Copied by

Examined by

WD 02745—GPB—25 000—24 6 46

from the vegetable products, which are
termed as "ghee" and does not
include the latter. The octroi can
therefore be levied only at eight annas
per maund on the commodity called
"ghee" which is prepared exclusively
from butter made from cows' or
buffaloes' milk or cream or both

I have etc

Asst

for Secy to Govt
Mkt & Rev Deptt